

Customer No.: 20462  
Attorney Docket No. PU60707  
Confirmation No.: 8356

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Patel, et al. 22 August 2008  
Serial No.: 10/587,613 Group Art Unit No.: 1626  
Filed: 28 July 2006 Examiner: Y. Chu  
For: Fused Heteroaryl Derivatives and Their Use as p38 Kinase Inhibitors

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE**

Dear Sir:

In response to the Examiner's Action mailed 24 April 2008 having a shortened statutory period of 3 months, please enter the following Remarks and Amendments into the record.

**Amendments to the Claims** are reflected in the listing of claims, which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 9 of this paper.